

IPSASB

International Public
Sector Accounting
Standards Board®

Adopt. Apply. Advance.

AGENDA ITEM 10

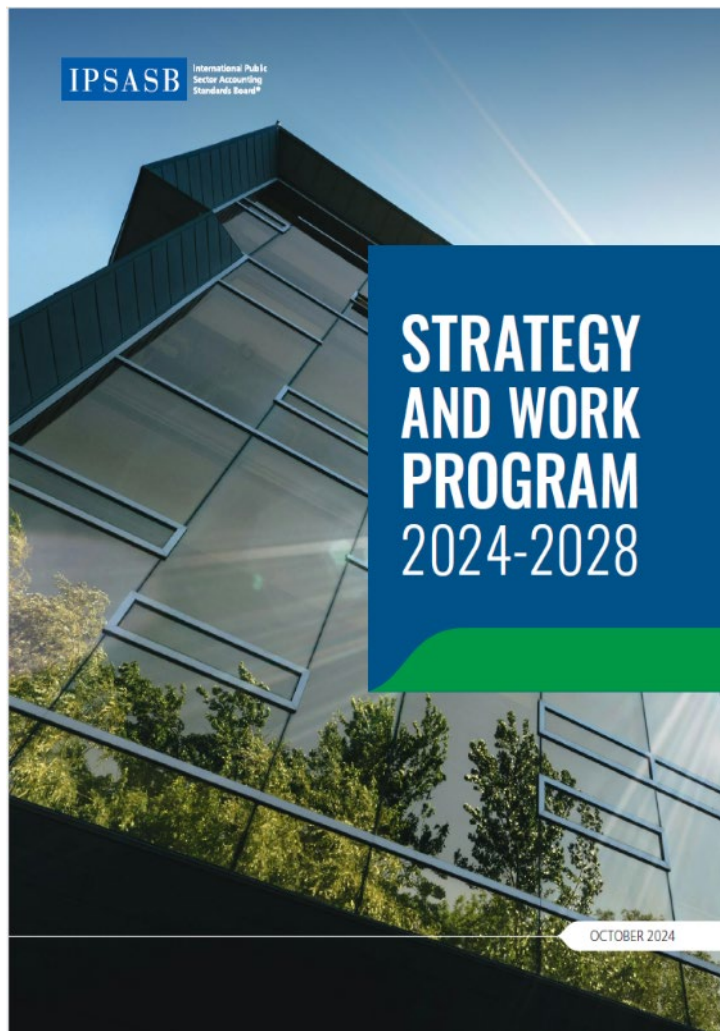
STRATEGY UPDATE

IPSASB Meeting – June 2026
Eileen Zhou, Principal

Washington D.C., USA



2024-2028 Strategy and Work Program



Strengthening Public Financial Management and sustainable development globally through increasing adoption and implementation of accrual IPSAS and International Public Sector Sustainability Reporting Standards.

DELIVERING GLOBAL STANDARDS

- Addressing Constituents' Needs
- Collaborating Internationally
- Clarifying Principles

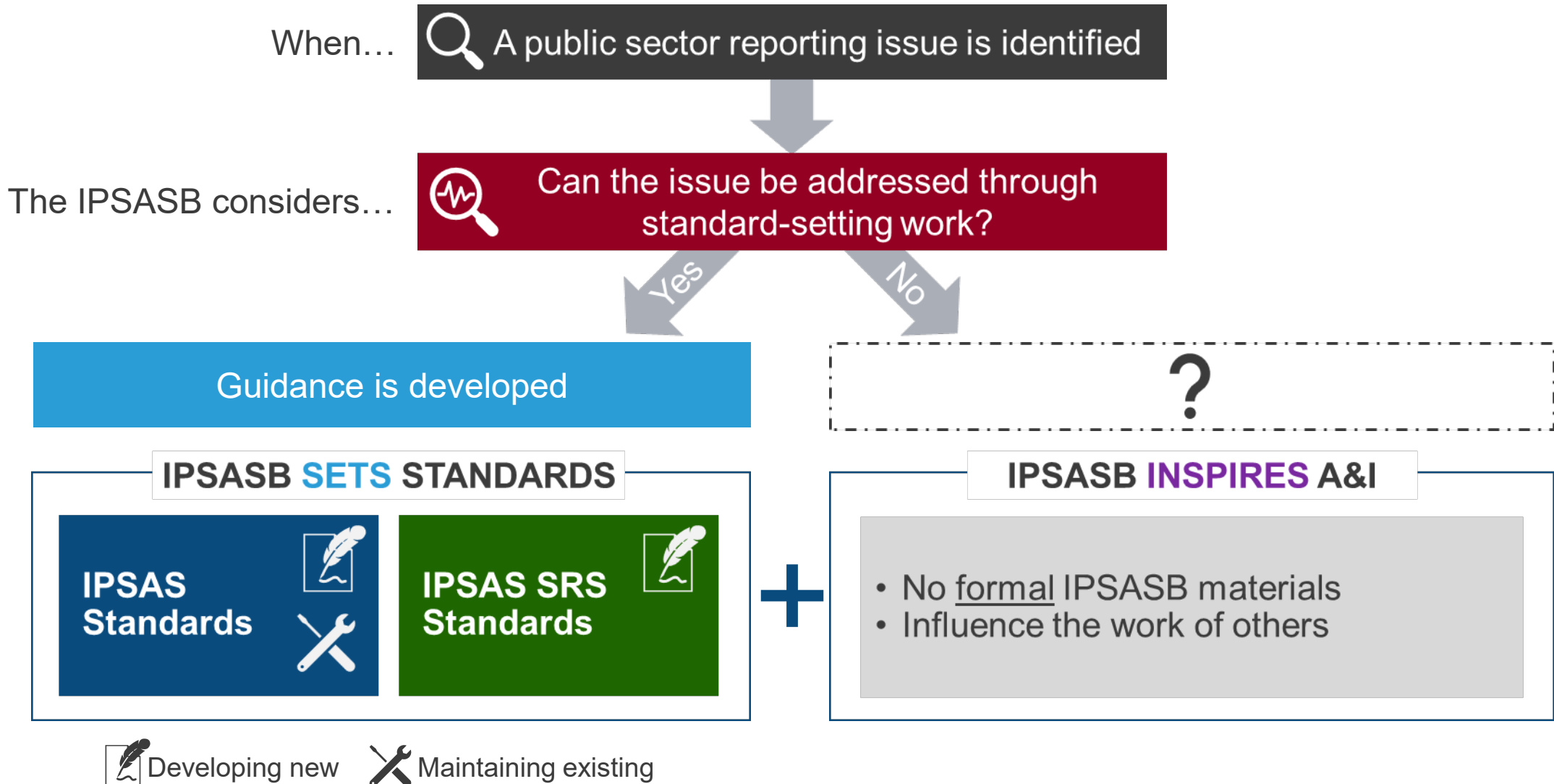


INSPIRING ADOPTION AND IMPLEMENTATION

- Raising Awareness
- Building Alliances
- Supporting Jurisdictional, Regional & International Initiatives



The Natural Evolution – In the Past



The Natural Evolution – Public Sector Projections



Continued global shift from cash to accrual

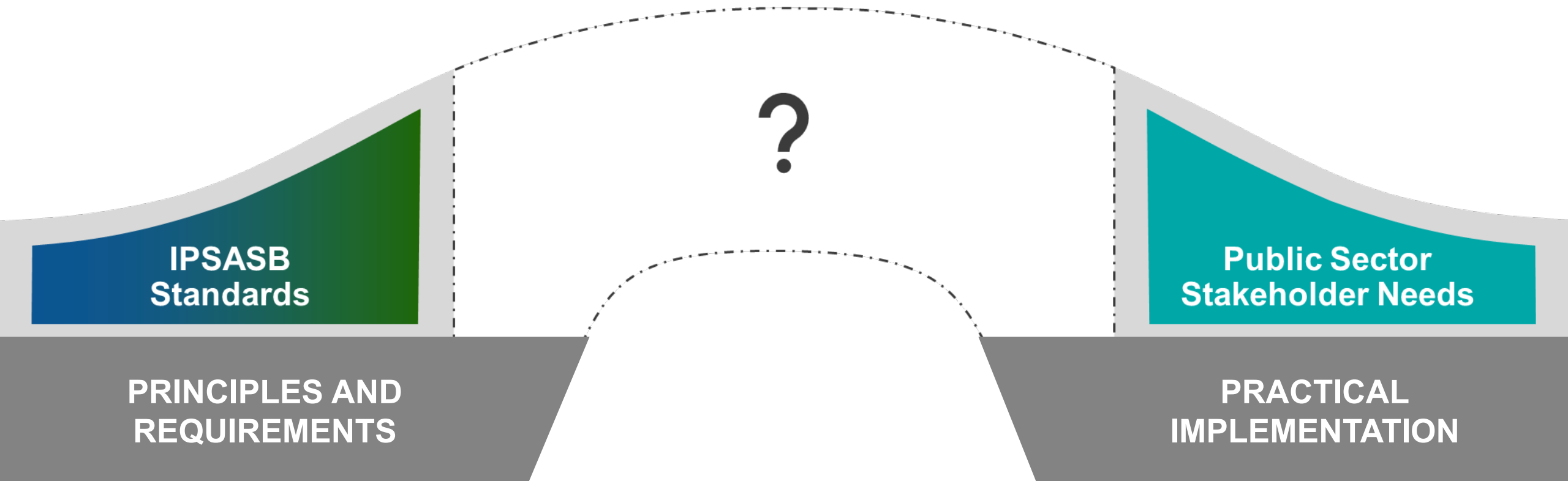


More middle- and low-income jurisdictions expected to use accrual information



Increasing parallel use and influence of IPSAS Standards

The Natural Evolution – The Call to Action



2026 Developments



**THOMAS
MÜLLER-MARQUÉS BERGER**
IPSASB Chair

NEW IMPLEMENTATION INITIATIVES

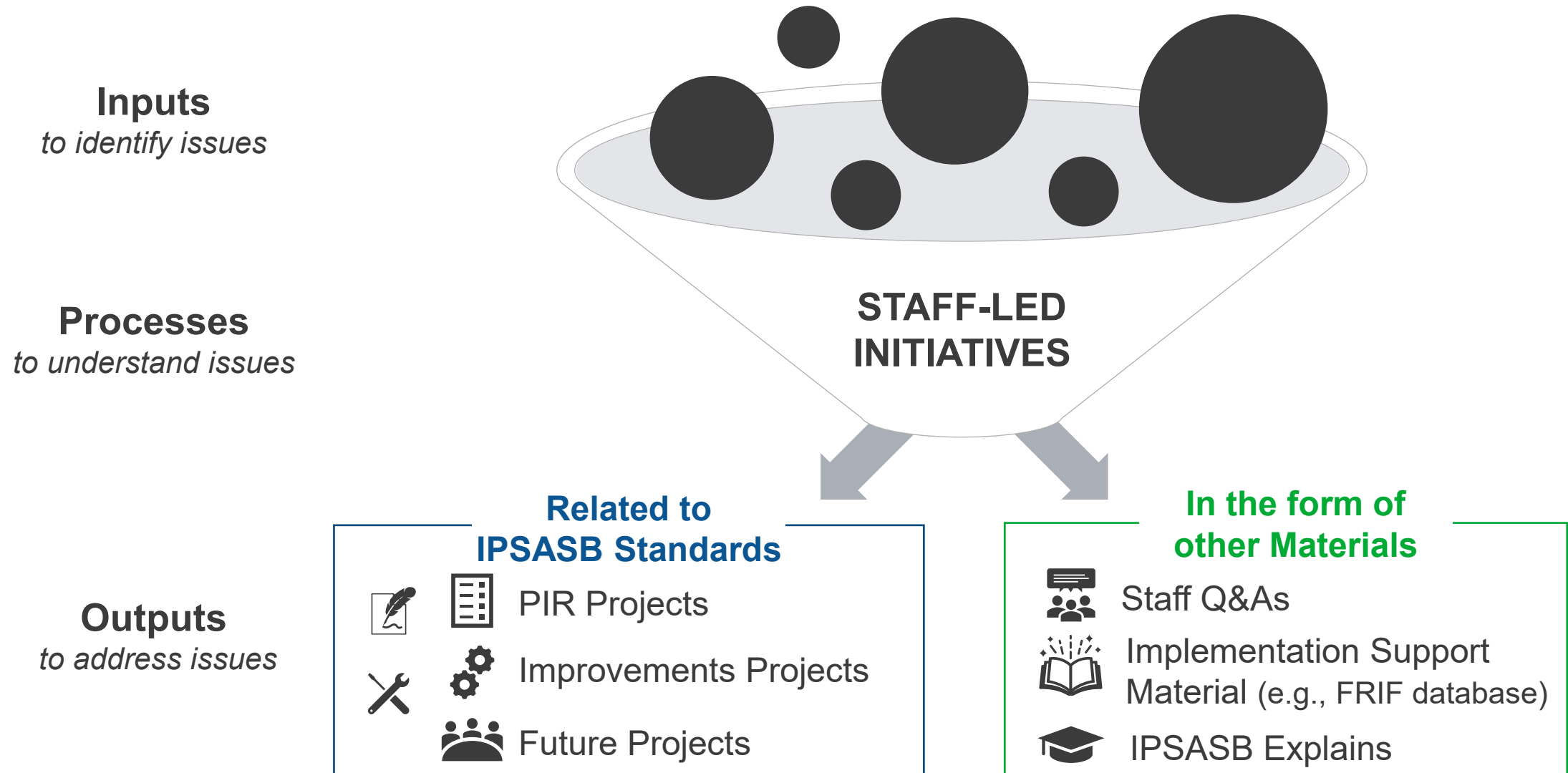
**Financial Reporting
Implementation Forum (FRIF)**



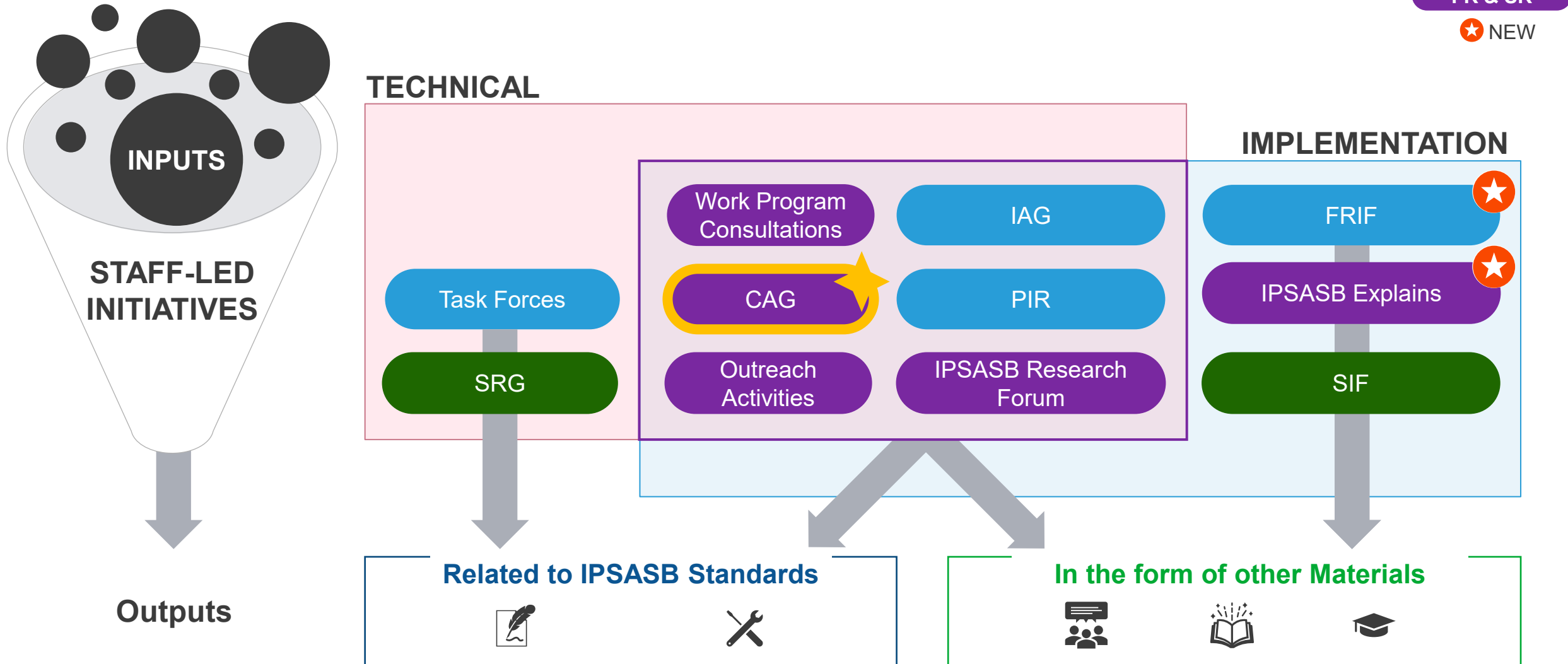
IPSASB Explains



Serving the Public Interest



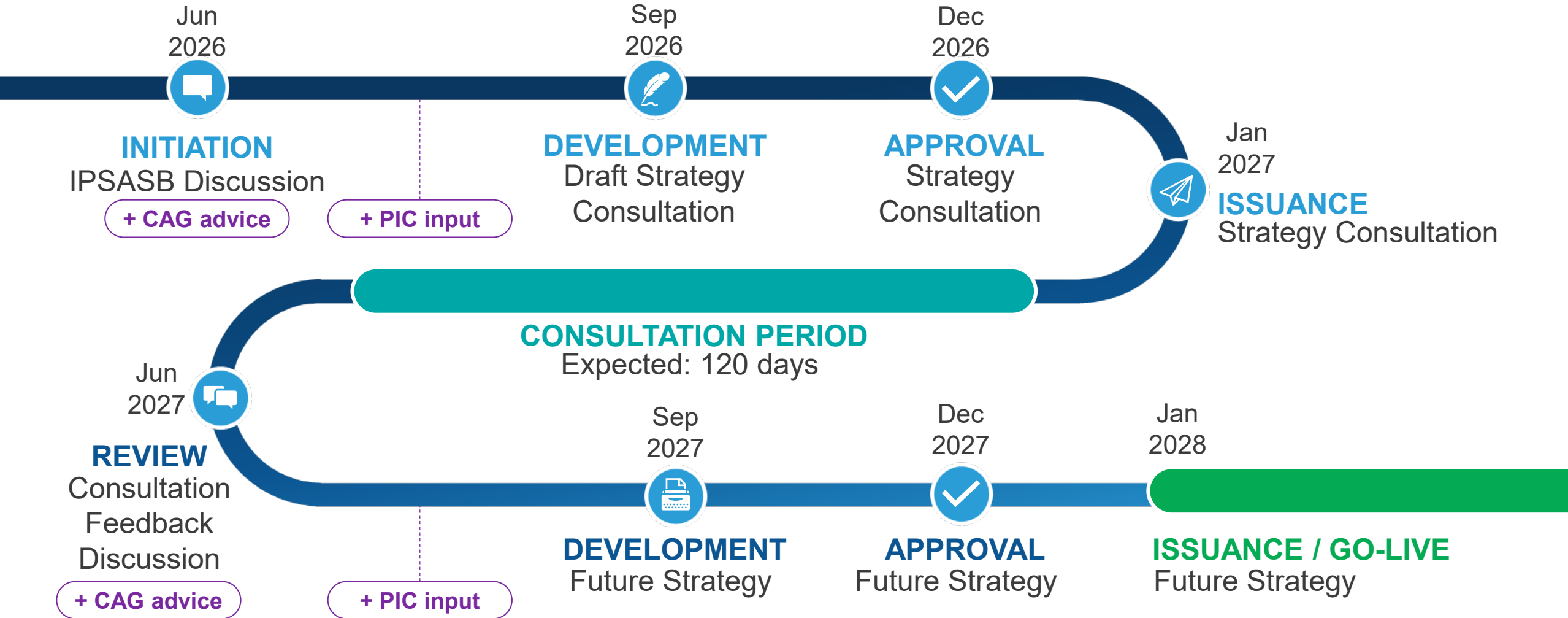
Serving the Public Interest



The Natural Evolution – Answering the Call



Proposed Timeline





QUESTION

Do you agree with Staff's approach to develop the future Strategy consultation?

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